

**Company Number:**\_\_\_\_\_

## **Electric Industry Operator Statement**

**Company Name:**\_\_\_\_\_



Under the penalties of perjury, I hereby certify that this statement has been prepared under my direction and supervision from the original books and records of said company and that the facts, statements, and schedules in this statement are true, correct, and complete to the best of my knowledge.

Signature	Date
Printed name and title	Telephone number

## GENERAL INSTRUCTIONS

1. This operator's statement and all additional documentation apply to the calendar year ending December 31, 2010. You must submit this information to the Idaho State Tax Commission by April 30, 2011.

**Centrally Assessed Property Section  
Property Appraisal Bureau  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722**

2. Answer all questions and attach additional sheets where necessary. If you cannot provide the information, briefly explain why.
3. Explain unusual entries and discrepancies on pages containing space for remarks or referenced supplemental pages.
4. If the space provided is insufficient, insert and number additional pages. You may use photocopies or computer-generated pages. For example, if you need to add pages to report your wire miles on page 18 number the pages 18A, 18B, 18C, etc.
5. Please submit any additional information that may affect the valuation of the property.
6. If requested information has already been created, you may substitute copies of that information.
7. If you do not select an option for removing intangible personal property (page 10), Option A will become the default method. For example, investments in custom software are exempted as intangible personal property. Custom software is defined as  

... software designed, and created by a vendor at the specific request of a client. The term includes services separately charged to modify existing canned software, even though the canned program remains taxable. Custom software does not include loading parameters to initialize program settings and arranging preprogrammed modules to form a complete program.
8. Include the following additional reports: the annual report to partners and stockholders, operating and financial year-end company report, Securities and Exchange Commission Form 10K, and Federal Energy Regulatory Commission Form No. 1.
9. Please provide the five-year projections on page 5.
10. The taxpayer or an authorized agent must provide all information requested by the Idaho State Tax Commission. The taxpayer must provide correct and reliable information. If the requested information is not provided, the Tax Commission will assess the property as fairly and equitably as possible using the best information it possesses. The taxpayer will have no right to appeal such assessment. See Idaho Code section 63-404 and IDAPA Rule 35.01.03.404.06.

**If you have any questions about completing this form, please call our office at (208) 334-7722.**

# COMPANY INFORMATION

## Appraisal Tax Representative

Representative (This person will receive the appraisal and all appraisal correspondence.)		
Title		
Mailing Address		
Address Line 1		
Address Line 2		
City	State	Zip Code
Country (if not in the U.S.)		Federal Employer Identification Number
E-Mail Address		
Telephone Number		Fax Number

## Mapping and Tax Code Area Representative

Representative (This person will receive the tax code area mapping information.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

## Tax Bill Representative

Representative (This person will receive the tax bill.)	
Title	
E-Mail Address	
Telephone Number	Fax Number

<b>COST DATA</b>					
		<b>System</b>		<b>Idaho</b>	
	<b>Utility Plant</b>	<b>Account Number</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b> <b>Prior Year</b>
1	Intangible Plant	301-303			
2	Production	310-346			
3	Transmission	350-359			
4	Distribution	360-373			
5	General Plant	389-399			
6	Experimental Plant	103			
7	Total Plant in Service	101,103,106			
8	Electric Plant Purchased or Sold	102			
9	Leased to Others	104			
10	Property Held for Future Use	105			
11	Construction Work in Progress	107			
12	Acquisition Adjustment	114			
13	Accumulated Amortization - Acquisition Adjustment				
14	Other Electric Plant Adjustment	116			
15	Other Utility Plant	118			
16	Accumulated Depreciation	108			
17	Accumulated Amortization - Acquisition Adjustment	111 & 115			
18	Nuclear Fuel	120			
19	Accumulated Nuclear Fuel Amortization	10.5			
20	<b>Net Utility Plant</b>				
21	Fuel Stocks - Coal	151			
22	Fuel Stocks - Other	151			
23	Fuel Stocks Expense Undistributed	152			
24	Materials & Supplies	154			
25	Other Materials & Store Expense Undistributed	155-163			
26	Gas Stored - Current	164.1			
27	Gas Stored - Noncurrent	117			
28	Other Operating Assets (Attach detail.)				
29	Accumulated Depreciation on Other Operating Assets				EFO00069 11-22-2010
30	Noncapitalized Leases				

INCOME DATA					
			System		Idaho
	Operating Revenues	Account Number	Current Year	Prior Year	Current Year
1	Residential Sales	440			
2	Commercial	442			
3	Public Authority	444-445			
4	Railroads	446			
5	<b>Subtotal - Direct Revenues</b>				
6	Sales for Resale	447			
7	Interdepartmental Sales	448			
8	Provision for Rate Refund	449.1			
9	<b>Total - Electric Sales</b>				
10	Miscellaneous Operating Revenues	450-456			
11	Gross Operating Revenues	400			
	<b>Operating Expenses</b>				
12	Operation	401			
13	Maintenance	402			
14	Depreciation	403			
15	Amortization & Depletion	404-405			
16	Amortized Acquisition Adjustment	406			
17	Amortized Property Loss	407			
18	Taxes Other Than Income	408.1			
19	Income Tax - Federal <sup>1</sup>	409.1			
20	Income Tax - Other/State	409.2			
21	Provision for Deferred Income Tax Credit <sup>1</sup>	410.1			
22	Less Provision for Deferred Income Tax Credit <sup>1</sup>	411.1			
23	Investment Tax Credit Adjustment Net <sup>1</sup>	411.4			
24	Less Gain From Disposal of Utility Plant	411.6			
25	Losses From Disposal of Utility Plant	411.7			
26	Gains From Disposition of Allowances	411.8			
27	Losses From Disposition of Allowances	411.9			
28	<b>Total Operating Expenses (Lines 12 through 27)</b>				
29	<b>NET UTILITY OPERATING INCOME (Line 11 minus 28)</b>				EFO00039_11-22-2010

<sup>1</sup> Attach calculations for net income and other income statement information; see FERC Form 1, pages 114-117.

Five-Year Projections					
	20__	20__	20__	20__	20__
Operating Income					
Operating Cash Flows					
Capital Expenses					
If you have projections beyond the next five years, please provide this data on additional sheets.					
Remarks:					

EFO00069\_11-22-2010

## COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

	Title of Account	Account Number	System	Idaho
			End of Year	End of Year
	<b>Utility Plant</b>			
1	Utility Plant	101-106, 114		
2	Construction Work in Progress	107		
3	<b>Total Utility Plant (Line 1 plus Line 2)</b>			
4	Less Accumulated Provision for Depreciation, Amortization, & Depletion			
5	Net Utility Plant (Line 3 less Line 4)			
6	Nuclear Fuel	120.1-120.4, 120.6		
7	Less Accumulated Provision for Amortization of Nuclear Fuel Assemblies)	120.5		
8	Net Nuclear Fuel (Line 6 less Line 7)			
9	Net Utility Plant (Line 5 plus Line 8)			
10	Utility Plant Adjustments	116		
11	Gas Stored Underground - Noncurrent	117		
	<b>Other Property and Investments</b>			
12	Non-Utility Property	121		
13	Less Accumulated Provision for Depreciation & Amortization	122		
14	Investments in Associated Companies	123		
15	Investments in Subsidiary Companies	123.1		
16	Other Investments	124		
17	Special Funds	125-128		
18	<b>Total Other Property &amp; Investments (Lines 12 through 17)</b>			
	<b>Current and Accrued Assets</b>			
19	Cash	131		
20	Special Deposits	132-134		
21	Working Funds	135		
22	Temporary Gas Investments	136		
23	Notes Receivable	141		
24	Customer Accounts Receivable	142		
25	Other Accounts Receivable	143		
26	Less Accumulated Provision for Uncollectible Account - Credit	144		
27	Notes Receivable from Associated Companies	145		
28	Accounts Receivable from Associated Companies	146		
29	Fuel Stock	151		
30	Fuel Stock Expense Undistributed	153		
31	Residuals (Electric) and Extracted Products (Gas)	153		

EFG00060\_11-22-2010

## COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS, continued)

	Title of Account	Account Number	System	Idaho
			End of Year	End of Year
32	Plant Materials & Operating Supplies	154		
33	Merchandise	155		
34	Other Materials & Supplies	156		
35	Nuclear Materials Held for Sale	157		
36	Stores Expense Undistributed	163		
37	Gas Stored Underground - Current	164.1		
38	Liquefied Natural Gas Stored	164.2		
39	Liquefied Natural Gas Held for Processing	164.3		
40	Prepayments	165		
41	Advances for Gas Exploration, Development, & Production	166		
42	Other Advances for Gas	167		
43	Interest & Dividends Receivable	171		
44	Rents Receivable	172		
45	Accrued Utility Revenues	173		
46	Miscellaneous Current & Accrued Assets	174		
47	<b>Total Current and Accrued Assets (Lines 19 through 46)</b>			
	<b>Deferred Debits</b>			
48	Unamortized Debt Expense	181		
49	Extraordinary Property Losses	182.1		
50	Unrecovered Plant & Regulatory Study Costs	182.2		
51	Preliminary Survey & Investigation Charges (Electric)	183.3		
52	Preliminary Survey & Investigation Charges (Gas)	183.1 183.2		
53	Clearing Accounts	184		
54	Temporary Facilities	185		
55	Miscellaneous Deferred Debits	186		
56	Deferred Losses from Disposition of Utility Plant	187		
57	Research, Development, & Demonstration Expenditures	188		
58	Unamortized Loss of Reacquired Debt	189		
59	Accumulated Deferred Income Taxes	190		
60	Unrecovered Purchased Gas Costs	191		
61	<b>Total Deferred Debits (Lines 48 through 60)</b>			
62	<b>Total Assets and Other Debits (Lines 9, 10, 11, 18, 47, and 61)</b>			

EFO00069\_11-22-2010



## COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

	Title of Account	Account Number	System
			End of Year
	<b>Proprietary Capital</b>		
1	Common Stock Issued	201	
2	Preferred Stock Issued	204	
3	Capital Stock Subscribed	202, 205	
4	Stock Liability for Conversion	203, 206	
5	Premium Capital Stock	207	
6	Other Paid-In Capital	208 - 211	
7	Installments Received on Capital Stock	212	
8	Less Discount on Capital Stock	213	
9	Less Capital Stock Expense	214	
10	Retained Earnings	215, 215.1, 216	
11	Unappropriated Undistributed Subsidiary Earnings	216.1	
12	Less Reacquired Capital Stock	217	
13	<b>Total Proprietary Capital (Lines 1 thru 12)</b>		
	<b>Long-Term Debt</b>		
14	Bonds		
15	Less Reacquired Bonds	221	
16	Advances from Associated Companies	222	
17	Other Long-Term Debt	223	
18	Unamortized Premium on Long-Term Debt	224	
19	Less Unamortized Discount on Long-Term Debt (Debit)	225	
20	<b>Total Long-Term Debt (Lines 14 thru 19)</b>	226	
	<b>Other Noncurrent Liabilities</b>		
21	Obligations Under Capital Leases - Noncurrent	227	
22	Accumulated Provision for Property Insurance	228.1	
23	Accumulated Provision for Injuries and Damages	228.2	
24	Accumulated Provision for Pensions and Benefits	228.3	
25	Accumulated Miscellaneous Operating Provisions	228.4	
26	Accumulated Provision for Rate Refunds	229	
27	<b>Total Other Noncurrent Liabilities (Lines 21 thru 26)</b>		

EFO00069\_11-22-2010

## COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS, continued)

	Title of Account	Account Number	System
			End of Year
	<b>Current and Accrued Liabilities</b>		
28	Notes Payable	201	
29	Accounts Payable	204	
30	Notes Payable to Associated Companies	202, 205	
31	Accounts Payable to Associated Companies	203, 206	
32	Customer Deposits	207	
33	Taxes Accrued	208 - 211	
34	Interest Accrued	212	
35	Dividends Declared	213	
36	Matured Long-Term Debt	214	
37	Matured Interest	215, 215.1, 216	
38	Tax Collections Payable	216.1	
39	Miscellaneous Current and Accrued Liabilities	217	
40	Obligations Under Capital Leases - Current		
41	<b>Total Current and Accrued Liabilities (Lines 28 through 40)</b>		
	<b>Deferred Credits</b>		
42	Customer Advances for Construction	221	
43	Accumulated Deferred Investment Tax Credit	222	
44	Deferred Gains from Disposal of Utility Plant	223	
45	Other Deferred Credits	224	
46	Unamortized Gain on Reacquired Debt	225	
47	Accumulated Deferred Income Taxes	226	
48	<b>Total Deferred Credits (Lines 42 through 47)</b>		
49	<b>Total Liabilities and Other Credits (Lines 13, 20, 27, 41, and 48)</b>	227	

EFO00069\_11-22-2010

## EXEMPTIONS

The following items are exempt. Show the value for each applicable item and explain how you determined the value. In all instances you must show **depreciated** or **amortized** values. Attach a separate page for calculations, if needed.

	Value	Calculation (Include account number or detailed description.)
A. Licensed Vehicles (§63-602J) (Include only vehicles licensed in Idaho.)		
B. Pollution Control (§63-602P) (Include only pollution control equipment in Idaho.) <b>Property Tax Rule 619: You must file the completed declaration by March 15, 2012.</b>		
C. Intangible Personal Property (§63-602L and Property Tax Rule 615)		
Contracts and Contract Rights		
Copyrights		
Custom Computer Programs (See general instructions, page 1, item 7.)		
Customer Lists		
Franchises		
Goodwill		
Licenses		
Patents		
Rights-of-way that are possessory only and not accompanied by title		
Trademarks		
Trade Secrets		

Check the preferred option to remove intangible personal property from the appraised value.

☐ Option A. Value of exempt intangible personal property is subtracted out at the system level.

☐ Option B. Value of exempt intangible personal property is subtracted out at the state level.

☐ Option C. Value of exempt intangible personal property is excluded from the value using valuation models which value only the nonexempt assets.

EFO00069\_11-22-2010

## COMMON STOCK DATA

Company			Report for Year Ending		
Trading Symbol			Parent		
Exchange			Subsidiary		
Stock Not Traded					
<b>Month</b>	<b>High Price</b>	<b>Low Price</b>			
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
<b>Average</b>					
Number of Shares Outstanding at Beginning of Year					
Number of Shares Outstanding at End of Year					
Average Price x Shares Outstanding					
<b>SOURCE (Check the source used.)</b>					
Moody's	Value Line	Standard & Poor's	Other		

EFO00069\_11-22-2010

PREFERRED STOCK DATA			
Company			Report for Year Ending
Trading Symbol			Parent
Exchange			Subsidiary
Stock Not Traded			
Month	High Price	Low Price	
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Average			
Number of Shares Outstanding at Beginning of Year			
Number of Shares Outstanding at End of Year			
Average Price x Shares Outstanding			
SOURCE (Check the source used.)			
Moody's	Value Line	Standard & Poor's	Other

EFO00069\_11-22-2010

LONG-TERM DEBT	
(Include long-term debt that matures within one year.)	
1. Long-term debt	
2. Other long-term debt	
3. Total long-term debt	

Debt Outstanding - All Companies	
----------------------------------	--

Company \_\_\_\_\_

Average Rating \_\_\_\_\_ S & P's \_\_\_\_\_ Moody's \_\_\_\_\_

Average Rating \_\_\_\_\_ S & P's \_\_\_\_\_ Moody's \_\_\_\_\_

Issue Description	Date of Issue	Issue Rate	Date of Maturity	Amount Outstanding	Market Price	Market Value
					EFO00069_11-22-2010	

					EFC000069	11-22-2010

PLANT STATISTICS		
Report in Megawatts	System	Idaho
Generation		
Steam		
Hydro		
Internal Combustion		
Other		
<b>Balance</b>		
Total Sales to Ultimate Customers		
Total Installed Generating Plant Capacity		
<b>Report in Dollars</b>		
Energy Sales - Total Electric Operating Revenue (System Data - FERC Form 1, page 300)		
Energy Sales - Irrigation Pumping		

EFO00069\_11-22-2010

INVESTMENT IN ELECTRIC PLANT				
Account	System		Idaho	
	Balance at Beginning of Year	Balance at End of Year	Balance at Beginning of Year	Balance at End of Year
1 Production Plant				
2 Distribution Plant				
3 Transmission Plant				
4 General Plant				
5 Construction Work in Progress				
6 Plant Held for Future Use				
7 Materials and Supplies				
8 Fuel Stocks				
9 Nuclear Fuel (Less) Amortization				
10 Electric Plant Purchased				
11 Experimental Plant				
12 Leased Plant				
13 Leasehold Improvements				
14 Other Utility Plant				
15 Transportation Equipment				
16 Subtotal				
<b>Nonassessable Property</b>				
17 List Accounts				
18 Licensed Vehicles and Licensed Work Equipment (Depreciated Values)				
19 Pollution Control				
20 Intangible Personal Property				
21 Subtotal				
22 Rate Base				

EFO00069\_11-22-2010



# INVESTMENT IN ELECTRIC PLANT

County _____	Balance on 1/1/11	Net Additions <sup>1</sup>	Balance on 12/31/11
<b>Transmission</b>			
Production Plant			
Transmission Plant			
Plant Held for Future Use			
Construction Work in Progress			
Leasehold Improvements			
<b>Total Transmission</b>			
<b>Distribution</b>			
Distribution Plant			
General Plant (Less Licensed Vehicles)			
Organization & Franchises			
Materials & Supplies			
Plant Held for Future Use			
Construction Work in Progress			
Leasehold Improvements			
<b>Total Distribution</b>			
County _____	Balance on 1/1/11	Net Additions <sup>1</sup>	Balance on 12/31/11
<b>Transmission</b>			
Production Plant			
Transmission Plant			
Plant Held for Future Use			
Construction Work in Progress			
Leasehold Improvements			
<b>Total Transmission</b>			
<b>Distribution</b>			
Distribution Plant			
General Plant (Less Licensed Vehicles)			
Organization & Franchises			
Materials & Supplies			
Plant Held for Future Use			
Construction Work in Progress			
Leasehold Improvements			
<b>Total Distribution</b>			

FF000069\_11-22-2010

<sup>1</sup> If retirements exceed additions, please use parentheses to show negative numbers.

## PROPERTY NOT APPORTIONED (SITUS)

Report all information by the uniform tax code area system as prescribed by the Idaho State Tax Commission.

County	Tax Code Area Number	Description of Property	Undepreciated Investment <sup>1</sup> (Round to the nearest dollar.)

<sup>1</sup>Report undepreciated investment in situs property including microwaves and/or radio relay stations.

EFO00069\_11-22-2010

## MILEAGE BY TAX CODE AREA

Report all information by the uniform tax code area system as prescribed by the Idaho State Tax Commission. Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one entry per tax code area.

County (List in alpha order.)	Tax Code Area Number (List in numerical order within county.) (One total per code area per county) <sup>1</sup>	Single Linear Wire Mileage (Carry to two decimal places.)	
		Transmission	Distribution

<sup>1</sup> Please put counties in alphabetical order and the tax code areas in numerical order. Please list only one total per tax code area.

# IDAHO DECLARATION OF LEASED MACHINES AND EQUIPMENT

County	Tax Code Area Number	Name of Leasing Company	Number of Units	Description of Equipment Leased	Year Built	Original Cost (New)	Tax Commission Use Only
							Market Value

EFO00069\_11-22-2010

**(Complete only if property is not reported on Form R.)**

EFC00069\_11-22-2010

### Newly Installed or Constructed Thermal Generation Equipment

On and after January 1, 2004, any newly installed or constructed equipment located within a city corporate limit or within five (5) miles of a city corporate limit and used for and in conjunction with the thermal generation of electricity shall be apportioned based on physical location (§63-405). Please list applicable assets below.

[illegible]